IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 15TH JUNE 2007 / 25TH JYAISHTA 1929

WP(C).No. 18530 of 2007(E)

PETITIONER: PETITIONER

POOMKUDY AUTO SERVICES(P) LTD.,THAMMANAM ROAD,PALARIVATTOM,ERNAKULAM. REP.BY ITS MANAGING DIRECTOR.

BY ADV. SRI.S.ANIL KUMAR (TRIVANDRUM)

RESPONDENTS: RESPONDENTS
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1. ASSISTANT COMMISSIONER (ASSESSMENT) SALES TAX OFFICER (SPECIAL CIRCLE)1, COMMERCIAL TAXES, ERNAKULAM & ANOTHER.

2. DEPUTY COMMISSIONER (APPEALS),ERNAKULAM.

3. THE INSEPCTING ASSISTANT COMMISSIONER, COMMERCIAL TAXES, ERNAKULM.

BY G.P. SRI. MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 15/06/2007 THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 18530 OF 2007

Dated this the 15th day of June, 2007

JUDGMENT

It is seen that impugned revenue recovery proceedings are initiated in March, 2006. Petitioner has paid Rs. 1.5 lakhs towards disputed demand, as is evident from Exts. P7 and P8 receipts. Since appeal is pending for long time, there will be direction to the appellate authority to hear the petitioner and dispose of the appeal within two months from now. In view of the payment, recovery authority is directed to withhold recovery proceedings for three months from now, and recovery thereafter will be based on orders in appeal.

W.P. is disposed of as above.

(C.N.RAMACHANDRAN NAIR)
Judge